



# 2017

## Form 211-22

### APPLICATION FOR REFUND

OFFICE USE ONLY	
VCH#	_____
% IN	_____
ACCT#	_____
INITIALS	DATE
INITIALS	DATE

\*\*\*\*REFUND PROCESSING WILL BEGIN AFTER MARCH 15, 2018\*\*\*\*

Please allow 6-8 weeks for processing

APPLICANT'S SOCIAL SECURITY NO. _____	EMPLOYED BY _____
NAME _____	ADDRESS _____
ADDRESS _____	_____
_____	_____
DAYTIME TELEPHONE NO. (_____) _____	EMAIL ADDRESS _____

#### (INSTRUCTIONS ON BACK)

- TOTAL 2017 GROSS COMPENSATION, BEFORE ANY PRETAX DEDUCTIONS**  
Attach W-2 (s) **and** any year end earnings summary statements reporting all wages and local license fee withholding.....
- JOB RELATED EXPENSES**.....(See instructions).....
- BALANCE** (Deduct Line 2 from Line 1).....
- WAGES EARNED OUTSIDE OF FAYETTE COUNTY**...(Complete Form 211-T)....  
For all refunds other than age 65 or over you **must** complete **all** parts of Form 211-T...
- ADJUSTED GROSS COMPENSATION** (Deduct Line 4 from Line 3).....
- IF YOU ARE 65 OR OVER DEDUCT \$3,000**.(DATE OF BIRTH - \_\_\_\_ - \_\_\_\_ - \_\_\_\_)...
- COMPENSATION SUBJECT TO LICENSE FEE** (Deduct Line 6 from Line 5).....
- LICENSE FEE WITHHELD FOR THE URBAN COUNTY GOVERNMENT**.....
- LICENSE FEE DUE** (Multiply Line 7 by 2.25%).....
- AMOUNT TO BE REFUNDED** (Deduct Line 9 from Line 8).....

#### FOR OFFICE USE ONLY


Please allow **6-8 weeks** for processing.

I HEREBY **CERTIFY** THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

#### RETURN MUST BE SIGNED

SIGNATURE OF INDIVIDUAL PREPARING RETURN _____	SIGNATURE OF APPLICANT _____	DATE _____
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AUTHORIZED EMPLOYER SIGNATURE CERTIFYING INFORMATION IS CORRECT \_\_\_\_\_

PRINTED NAME \_\_\_\_\_

TITLE _____	PHONE NUMBER _____	DATE _____
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# 2017 REFUND INSTRUCTIONS



- ◆ The **Employee** and **Employer** must provide a signature for the refund application to be processed. The person signing this form for the Employer must be in a position of authority and must certify that the information provided on this statement is true and correct. **The applicant may not certify their own information.**
- ◆ Form 211-22, Application for Refund must be submitted with **original** signatures and dated. No photocopied signatures will be accepted. Also, W-2 forms submitted must show federal taxable, social security and medicare wages (not just local wages) and the 2.25% license fee withheld. **Also, attach a copy of any year end earnings summary statements.**
- ◆ Failure to complete any or all parts of Form 211-T will delay the processing of your refund and may result in your refund application being returned to you.

- ◆ “Total Gross Compensation” includes income from salaries, wages, bonuses, severance and/or termination pay, deferred compensations and/or pension plans, cafeteria plans, etc. and amounts received for approved leave including, but not limited to, vacation, sick or holiday pay. This is generally found in box 18 of the W-2 form.

NOTE: If a refund is claimed for wages earned outside of Fayette County and the wages are from more than one employer, a **separate application must be completed for each employer.**

- ◆ “Job Related Expenses” (indicate the type and amount of each expense claimed on Line 2):
  - a) **Unreimbursed business expenses** incurred **within** the Urban County to the extent these expenses are deductible for federal income tax purposes. You must attach a copy of Federal Form 2106 and Federal Form 1040, Schedule A.
  - b) **Moving expenses** incurred for a job related move **into** Fayette County to the extent these expenses are deductible for federal income tax purposes. You must attach a copy of Federal Form 3903.
- ◆ For individuals 65 years of age and older, the first \$3,000.00 of compensation earned in a given year is exempt. The exemption is not for the \$3,000.00 of compensation received from **each employer** during a given year. To qualify for this exemption you must enter your date of birth in the space provided. Also, you must attach a copy of **all** Federal Form W-2s received for the year.
- ◆ If Line 10 is negative, this indicates any amount due. Contact this office for instructions on remitting the underpayment.

**Mail return:**    **Lexington-Fayette Urban  
County Government  
Division of Revenue  
P.O. Box 14058  
Lexington KY 40512  
Phone: (859) 258-3340  
Email: [Revenue@lexingtonky.gov](mailto:Revenue@lexingtonky.gov)**

**FORM 211-T**  
**CALCULATION OF WAGES EARNED OUTSIDE OF FAYETTE COUNTY**

**IMPORTANT - Failure to complete any or all parts of Form 211-T will delay the processing of your refund and may result in your refund application being returned to you.**

**PART I - General Information**

State your name, social security number, job title, the period you were employed during the refund year and a brief explanation of all the facts and circumstances surrounding your request for a refund of the license fee.

Name \_\_\_\_\_

Social Security # \_\_\_\_\_

Job Title \_\_\_\_\_

Period From \_\_\_\_/\_\_\_\_/17 To \_\_\_\_/\_\_\_\_/17

Total number of days or hours in period \_\_\_\_\_  
(i.e. 1/1/17 to 12/31/17 = 365)

**Explanation of work performed outside of Fayette County**

**PART II - Wages Earned Outside of Fayette County**

- |    |   |  |
|----|---|--|
| 1. | Enter the "Total number of days <b>or</b> hours in period" from PART I.....   | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
| 2. | Subtract days <b>or</b> hours not worked:   |  |
|    | a) Saturdays and Sundays ( <i>not worked</i> ).....   | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
|    | b) Holidays ( <i>not worked</i> ).....  | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
|    | c) Sick days <b>or</b> hours ( <i>not worked</i> ).....   | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
|    | d) Vacation days <b>or</b> hours ( <i>not worked</i> ) .....  | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
|    | Total days <b>or</b> hours not worked (Add Lines 2a thru 2d).....   | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
| 3. | Total days <b>or</b> hours worked on this job. (Subtract Line 2 "Total" from Line 1).....   | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
| 4. | Complete Part III, Columns (a) thru (c). Enter total days <b>or</b> hours worked outside of Fayette County, from PART III, Column (c), Grand Total..... | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
| 5. | Divide Line 4 by Line 3. (Carry result to four decimal places.) Enter the result here.....  | <div style="border: 1px solid black; height: 20px; width: 100%;"></div>  |
| 6. | Enter the amount from Line 1 of Form 211-22, Application for Refund.....  | <div style="border: 1px solid black; height: 20px; width: 100%;"><div style="float: left; width: 10px; text-align: center;">\$</div></div> |
| 7. | Multiply Line 6 by Line 5. Enter the result here and on Line 4 of Form 211-22, Application for Refund .....   | <div style="border: 1px solid black; height: 20px; width: 100%;"><div style="float: left; width: 10px; text-align: center;">\$</div></div> |

### PART III - Schedule of Days **or** Hours Spent Working Outside of Fayette County

- ◆ **Schedule must be based upon actual working time. DO NOT use commissions, mileage etc.**
- ◆ **Any time spent working (preparing reports, making business related telephone calls, etc.) from your Fayette County home or office is considered time inside Fayette County.**
- ◆ **If you worked from home in another Kentucky jurisdiction, you may owe the Occupational tax to that jurisdiction.**
- ◆ **The information contained in the application may be shared with other taxing jurisdictions.**
- ◆ **You MUST provide the location where work outside the county was performed**

FORM 211-T, Revised 1-2018